

ABSTRACT

Tax-Tamil Nadu Value Added Tax Act, 2006 – Exemption from payment of Value Added Tax on the purchase of goods made by Embassies / Consulate Generals and its diplomatic Officers of 118 countries and Consulate General and Consular Officers of the United States of America - Notifications - Issued.

COMMERCIAL TAXES AND REGISTRATION (B2) DEPARTMENT

G.O.Ms.No.46

Dated: 8.5.2009

சித்திரை 25,

திருவள்ளூர் ஆண்டு 2040

Read:

1. From the Ministry of External Affairs, Government of India New Delhi, Ref.No.D-II/451/12(14)/2006, Dated 1.5.2007.
2. From the Principal Secretary / Commissioner of Commercial Taxes reference AC-5/36592/2008, received on 4.02.2009.

ORDER:

The Notifications annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 8th May 2009 .

(BY ORDER OF THE GOVERNOR)

RAJEEV RANJAN

SECRETARY TO GOVERNMENT.

To

The Works Manager, Government Central Press, Chennai-79 (with a request to publish the Notifications in the Extraordinary issue of the Tamil Nadu Government Gazette dated the 8th May 2009 and send 100 copies to the Government and 250 copies to the Principal Secretary/ Commissioner of Commercial Taxes, Chepauk, Chennai-5.

The Principal Secretary / Commissioner of Commercial Taxes, Chepauk, Chennai-5.

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The Ministry of External Affairs, Government of India, Protocol-II
Section, Room No.236, Akabr Bhawan, Chanakyapuri, New Delhi
The Ministry of External Affairs, Government of India,
Branch Secretariat, 7th Floor, EVK Sampath Maligai, 68, College
Road, Chennai-600 006

The consulate Generals concerned
The consulate General of the United States of America at Chennai

Copy to:-

The Chief Minister's office, Chennai-9.
The Secretary to Chief Minister, Chennai-9
The Special PA to Minister (Commercial Taxes), Chennai - 9
The Public (Protocol) Department, Chennai-9
The Finance Department, Chennai-9
The Law Department, Chennai-9.
The Accountant General,(Accounts and Entitlements), Chennai-18/ (By name)
The Accountant General (Audit)-I/ (Audit-II), Tamil Nadu, Lekha Pariksha
Bhavan, 361, Anna Salai, Chennai-600 018
The Commercial Taxes and Registration (B2) Department, Chennai-9
(for taking further action regarding paper placing on the Table of the House).
NIC, Chennai-9 (with a request to publish the G.O. in the Tamil Nadu
Government website www.tn.gov.in)
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//Forwarded/ By Order//


SECTION OFFICER. 8309

ANNEXURE.
NOTIFICATION - I.

In exercise of the powers conferred by sub-sections (1) and (3) of section 30 read with sub-section (4) of section 88 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006) and in supersession of the Revenue Department Notification No. SRO A.1966 of 59, published at page 488 of Part I of the Fort St. George Gazette, dated the 1st April 1959, in respect of the exemption of sales made to the Deputy High Commissioner for the United Kingdom in India, the World Health Organisation and the United Nations offices and specialized agencies in India in serial No.4, Revenue Department Notification No.603 published at page 1381 of Part III of the Tamil Nadu Government Gazette, dated the 22nd November 1972, Revenue Department Notification No. II(1)Rev.935/74 published at page 64 of the Tamil Nadu Government Gazette, dated the 3rd July 1974, Commercial Taxes and Religious Endowments Department Notification No.II(i)/CTRE/94/88, published at page 50 of Part II Section 1 of the Tamil Nadu Government Gazette, dated the 15th June 1988, Commercial Taxes and Religious Endowments Department Notification No.II(i)/CTRE/36/91, published at page 16 of Part II Section 1 of the Tamil Nadu Government Gazette, dated the 6th March 1991, Commercial Taxes and Religious Endowments Department Notification No.II(2)/CTRE/1290/97 published at page 392 of Part II Section 2 of the Tamil Nadu Government Gazette, dated the 11th June 1997, Commercial Taxes Department Notification No. II(1)/CT/90/98, published at page 58 of Part II Section 1 of the Tamil Nadu Government Gazette, dated the 5th August 1998, Commercial Taxes Department Notification No. II(1)/CT/51(n-a)/2000, published at page 48 of Part II Section 1 of the Tamil Nadu Government Gazette, dated the 28th June 2000, Commercial Taxes and Registration Department Notification No.II(1)/CTR/58(h-1)/2006, published at page 1 of Part II-Section 1 of the Tamil Nadu Government Gazette Dated the 30th December 2006 and Commercial Taxes and Registration Department Notification No.II(1)/CTR/49(a)/2007,

published at page 1 of Part II-Section 1 of the Tamil Nadu Government Gazette, dated the 30th July 2007, the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act on the sale of goods made to,-

(i) the Embassies or Consulates of the following One hundred and Eighteen (118) countries in Tamil Nadu for their official use;

(ii) the Consulate General and Consular Officers of the following One hundred and Eighteen (118) countries in Tamil Nadu for their personal use:-

LIST OF COUNTRIES

1	AFGHANISTAN	16.	BRUNEI DARSUSSALAM
2	ALGERIA	17.	BULGARIA
3	ANGOLA	18	BURKINA FASO
4	ARGENTINA	19.	CAMBODIA
5	ARMENIA	20.	CANADA
6	AUSTRALIA	21.	CHINA
7	AUSTRIA	22.	COLUMBIA
8	AZERBAIJAN	23.	CONGO
9	BANGLADESH	24.	COTE-D'IVOIRE
10	BELARUS	25.	CROTIA
11	BHUTAN	26.	CUBA
12	BELGIUM	27.	CYPRUS
13	BOSNIA and HERZEGOVINIA	28.	CZECH REPUBLIC
14	BOTSWANA	29.	DENMARK
15	BRAZIL	30.	DJIBOUTI

31	ECUADOR	64.	MALDIVES
32	EGYPT	65.	MAURITIUS
33	ERITREA	66.	MEXICO
34	ETHIOPIA	67.	MONGOLIA
35	FINLAND	68.	MOROCCO
36	FRANCE at Pondicherry	69.	MOZAMBIQUE
37	GERMANY	70.	MYANMAR
38	GHANA	71.	NAMIBIA
39	GREECE	72.	NEPAL
40	GUYANA	73.	NETHERLANDS
41	HUNGARY	74.	NIGERIA
42	HOLY SEE	75.	NORWAY
43	ICELAND	76.	OMAN
44	INDONESIA	77.	PAKISTAN
45	IRAN	78.	PALESTINE
46	IRAQ	79.	PANAMA
47	IRELAND	80.	PARAGUAY
48	ISRAEL	81.	PHILIPPINES
49	ITALY	82.	POLAND
50	JAPAN	83.	PORTUGAL
51	JORDAN	84.	QATAR
52	KAZAKHSTAN	85.	ROMANIA
53	KENYA	86.	RWANDA
54	KOREA-REPUBLIC OF	87.	SAUDI ARABIA
55	KOREA DPR	88.	SENEGAL
56	KUWAIT	89.	SERBIA and MONTENEGRO
57	KYRGHYZ REPUBLIC	90.	SINGAPORE
58	LAOS	91.	SLOVAK REPUBLIC
59	LEBANON	92.	SLOVENIA
60	LESOTHO	93.	SOMALIA
61	LIBYA	94.	SOUTH AFRICA
62	LUXEMBOURG	95.	SPAIN

- 97. SUDAN
- 98. SURINAM
- 99. SWEDEN
- 100. SWITZERLAND
- 101. SYRIA
- 102. TANZANIA
- 103. THAILAND
- 104. TRINIDAD and TOBAGO
- 105. TUNISIA
- 106. TURKEY
- 107. TURKMENISTAN
- 108. UGANDA
- 109. UKRAINE
- 110. UNITED ARAB EMIRATES
- 111. UNITED KINGDOM
- 112. URUGUAY
- 113. UZBEKISTAN
- 114. VENEZUELA
- 115. VIETNAM
- 116. YEMEN
- 117. ZAMBIA
- 118. ZIMBABWE

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NOTIFICATION-II.

In exercise of the powers conferred by sub-section (1) of section 30 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes an exemption in respect of the tax payable under the said Act on the sale of goods made to,-

(i) the Consulate of the United States of America and their entitled members in Tamil Nadu for their official use;

(ii) the Consulate General and Consular Officers of the United States of America in Tamil Nadu for their personal use.

2. The Notification shall be deemed to have come into force on the 1st June 2007.

RAJEEV RANJAN
SECRETARY TO GOVERNMENT.

//True Copy//


SECTION OFFICER.